



**City of Kingston
Report to Council
Report Number 24-067**

To: Mayor and Members of Council
From: Lanie Hurdle, Chief Administrative Officer
Resource Staff: None
Date of Meeting: February 6, 2024
Subject: Update – Kingston & Area Taxi Licensing Commission and Accessible Taxi Program

Council Strategic Plan Alignment:

Theme: Policies & by-laws

Goal: See above

Executive Summary:

This report provides Council with an update on the operations and governance of the Kingston & Area Taxi Licensing Commission (KATLC) as previously directed by Council. This report recommends the extension of the agreement between the City and KATLC to oversee the administration and enforcement of the by-law regulating Transportation Network Companies (TNC). Staff are also recommending that a portion of the revenues generated from the TNC licenses and fees be redirected to the implementation of an accessible taxi program.

Recommendation:

That Council approve a two-year extension of the Service Level Agreement with Kingston & Area Taxi Licensing Commission for the administration and enforcement of By-Law Number 2022-06, A By-Law to Regulate and License Transportation Network Companies in the City of Kingston; and

That Council direct staff to amend the Service Level Agreement with Kingston & Area Taxi Licensing Commission to ensure that a portion of the revenues generated through By-Law

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Number 2022-06, A By-Law to Regulate and License Transportation Network Companies in the City of Kingston, is redirected to implement an accessible taxi program; and

That Council authorize the Mayor and Clerk to enter into an amended Service Level Agreement with Kingston & Area Taxi Licensing Commission and sign all relevant documents or agreements with the Kingston & Area Taxi Licensing Commission to facilitate the extension of the existing Service Level Agreement and implement an accessible taxi program; and

That Council direct staff to report back on a yearly basis on the outcome of the accessible taxi program.

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Authorizing Signatures:

ORIGINAL SIGNED BY CHIEF

ADMINISTRATIVE OFFICER

**Lanie Hurdle, Chief
Administrative Officer**

Consultation with the following Members of the Corporate Management Team:

Paige Agnew, Commissioner, Growth & Development Services

Jennifer Campbell, Commissioner, Community Services

Neil Carbone, Commissioner, Corporate Services Not required

David Fell, President & CEO, Utilities Kingston Not required

Peter Huigenbos, Commissioner, Major Projects & Strategic Initiatives Not required

Brad Joyce, Commissioner, Infrastructure, Transportation
& Emergency Services Not required

Desirée Kennedy, Chief Financial Officer & City Treasurer

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Options/Discussion:**Background**

On May 3, 2022 ([Report Number 22-146](#)), Council approved a service level agreement with the Kingston & Area Taxi Licensing Commission (KATLC), allowing for a pilot program under which the KATLC would administer aspects of the licensing and enforcement of [By-Law Number 2022-06](#), A By-Law to Regulate and License Transportation Network Companies in the City of Kingston (the Rideshare By-Law), with oversight by municipal staff. The Rideshare By-Law is the by-law that regulates rideshare entities, such as Uber, in the City of Kingston.

In September 2022, Council subsequently considered [Report Number 22-241](#) regarding options to address operational concerns about KATLC, which were raised by the industry and members of the public. At that meeting, Council directed staff to report back with information on the operations and governance of the KATLC:

That Council defer Report Number 22-241 in order for staff to review, amend and report back by Q3, 2023 on the substantive governance and operational changes implemented by the Kingston and Area Taxi Licensing Commission since 2021 through direct consultation with the Commission members appointed by Council, elected members representing the City of Kingston and Loyalist Township, Commission staff and transportation network companies under regulation during the 2021-2023 period of review to afford a direct comparison of current services being provided and proposed in-house services.

The KATLC is the legislated authority for the licensing, regulating and governing of the owners and drivers of taxi cabs in the City of Kingston and the Township of Loyalist in accordance with the KATLC's by-laws. As indicated above, the KATLC is also responsible for certain aspects of licensing and enforcement of the Rideshare By-Law under its service level agreement with the City. The process of issuing licenses by the KATLC is similar in all respects to that which is followed by municipal staff for all other licensing requirements.

The regular inspection of vehicles is one way that the KATLC ensures that the public is being offered safe and comfortable taxi services within the City of Kingston. Most inspections require a visual inspection and confirmation of ownership and other vehicle related records.

The KATLC currently administers taxi industry by-law enforcement services through its own staff. It also undertakes its own prosecutions of by-law violations through outsourced legal services. Further, under its service level agreement with the City, the KATLC provides by-law enforcement services related to the Rideshare By-Law.

Analysis

Over the last number of months, City staff connected with members from the KATLC and obtained information on changes implemented within the KATLC and to its programs/operations, including:

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- Regular KATLC meetings and establishment of sub-committees to provide oversight to certain aspects of the operations
- New software to address outdated processes and data collection
- Benefit program for taxi drivers and their families
- New staffing with more comprehensive knowledge and training
- Staff and community events
- Preparation of a new accessible taxi program in Loyalist Township with the potential to implement in Kingston
- Implementation of Transportation Network Company licensing and enforcement
- Submission of 2019 and 2020 audited financial statements, previously received by City staff, and attached to this report as Exhibit A
- Submission of 2024 operating budget which is attached to this report as Exhibit B

City staff have requested the 2021 and 2022 audited statements and are still awaiting the submission of these documents.

City staff have also connected with the taxi operators, and they have limited feedback, other than their request to implement an accessible taxi program as there are currently only six accessible taxi vehicles and 12 licenses to operate accessible taxis. This is not sufficient to meet the existing and growing need within the community.

Accessible Taxi Program

In 2023, Loyalist Township implemented an accessible taxi program in partnership with KATLC. The purpose of this program is to offer accessible services that mirror the service provided by Transit Route 10, as Kingston Access Bus does not provide service within Loyalist Township. This partnership ensured that Loyalist Township met the *Accessibility for Ontarians with Disabilities Act* requirements. The Township pays a fee based on service as part of this agreement.

City staff discussed a different program with the KATLC since Kingston Access Bus already services the population within the city boundary. The proposed program would essentially build more capacity to provide accessible transportation in Kingston by adding a number of accessible taxis and providing additional compensation for the operators that must be available for accessible calls as each pick and drop off will require more time. The intent is to provide this enhanced service in addition to Kingston Access Bus and help alleviate pressures and wait times for people requiring accessible transportation.

The program for Kingston would be similar to the one in Loyalist Township but would be available to all residents within the city boundary and would be financed from revenues generated through the Transportation Network Companies (TNC) licenses and ride fees

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implemented in 2022. Therefore, the program would not have any impact on the City's budget or property taxes.

Through its existing service level agreement with the City, the KATLC has built good working relationships with TNCs, and the Rideshare By-Law appears to be implemented as intended, including the licensing and enforcement components. In 2023, it is estimated that the TNC licenses and ride fees generated approximately \$210,000 in revenues to the KATLC.

These revenues have been utilized to provide operational services to license TNCs and enforce the Rideshare By-Law. In 2024, the KATLC is proposing to set \$120,000 aside from the TNC revenues to finance an accessible taxi program that would add four to six new accessible taxis per year starting in 2024. KATLC is proposing to purchase the vehicles and sub-lease them to operators to ensure that all vehicles meet accessibility standards.

Furthermore, a portion of the \$120,000 would be redirected in the form of a subsidy to accessible taxi license operators who have to be available for accessibility calls and therefore are not able to maximize their revenues through other fares.

The amount of the \$120,000 contribution is based on a trip fee of \$0.25 (2023 fee schedule with \$0.10 to administration and \$0.15 to the accessible taxi program). This fee is increasing to \$0.27 in 2024; therefore, the contribution to the accessible taxi program will be \$0.17 per trip.

Staff are proposing to extend the service level agreement between the City and KATLC for two years and amend the agreement to include the details of the accessible taxi program. Staff will provide Council with a yearly update on the administration of the service level agreement and the outcome of the accessible taxi program.

City staff had an opportunity to complete a municipal scan of fees specifically redirected to finance an accessible taxi program. Based on municipalities surveyed, it appears that Toronto, Ottawa and Hamilton are the only municipalities that reallocate revenues from transportation network companies' fees to support accessible taxi programs.

Public Engagement

City staff will provide details of the accessible taxi program to the Municipal Accessibility Advisory Committee (MAAC).

Indigenization, Inclusion, Diversity, Equity & Accessibility (IIDEA) Considerations

The existing accessible taxi program is fairly limited with only six vehicles and 12 licenses in operation. This has been putting added pressure on Kingston Access Bus services. The intent of the accessible taxi program is to introduce four to six additional accessible vehicles per year and to provide an operating compensation to taxi drivers that operate accessible taxi licenses.

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Existing Policy/By-Law

By-Law Number 2022-06, A By-Law to Regulate and License Transportation Network Companies in the City of Kingston

Financial Considerations

The total 2023 revenues from the licenses and fees from the TNCs is estimated to be in the range of \$210,000. The KATLC covers the cost of licensing and enforcement related to the Rideshare By-Law. The 2024 TNC fees were approved by Council in December 2023:

	2023	2024
TNC license (1 to 50 vehicles)	\$1,030	\$1,061.06
TNC license (51 to 100 vehicles)	\$5,150	\$5,304.42
TNC license (101 to 500 vehicles)	\$10,300	\$10,608.85
TNC trip fee (each)	\$0.25	\$0.27

It is proposed that in 2024, \$120,000 be redirected to an accessible taxi program and that remaining revenues be utilized to cover operating costs related to licensing of TNCs and enforcement of the Rideshare By-Law. The estimated \$120,000 contribution is based on a TNC trip fee of \$0.25 (\$0.10 to administration and \$0.15 to the accessible taxi program). It is anticipated that the amount will be bit higher than \$120,000 considering that the TNC trip fee is set at \$0.27 in 2024 which will provide a \$0.17 per trip allocation to the accessible taxi program.

Contacts:

Lanie Hurdle, Chief Administrative Officer, 613-546-4291 extension 1231

Other City of Kingston Staff Consulted:

Janet Jaynes, City Clerk

Curtis Smith, Director, Licensing & Enforcement Services

Exhibits Attached:

Exhibit A - KATLC 2019 and 2020 audited financial statements

Exhibit B - KATLC 2024 operating budget



**Kingston Area Taxi Commission
Financial Statements**
December 31, 2019

Kingston Area Taxi Commission
Financial Statements
December 31, 2019

Kingston Area Tax Commission
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For the year ended December 31, 2019

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Independent Auditor's Report

To the Members of Kingston Area Taxi Commission:

Opinion

We have audited the financial statements of Kingston Area Taxi Commission (the "Commission"), which comprise the statement of financial position as at December 31, 2019, and the statements of financial activities, changes in fund balances and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Commission as at December 31, 2019, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Commission in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Matter

The financial statements of the Commission for the year ended December 31, 2018 were audited by Baker Tilly SEO LLP of Kingston, Ontario, Canada. Baker Tilly SEO LLP expressed an unmodified opinion on those statements on June 19, 2019.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Commission's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Commission or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Commission's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Exhibit A to Report Number 24-067

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Commission's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Commission to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Kingston, Ontario

June 18, 2020

MNP LLP

Chartered Professional Accountants

Licensed Public Accountants

Kingston Area Tax Commission Statement of Financial Position

As at December 31, 2019

	Rate Stabilization Fund	Accessible Taxi Fund	2019	2018
Assets				
Current				
Cash and bank (Note 2)	199,314	9,730	209,044	198,610
Short-term deposits (Note 3)	39,864	-	39,864	39,666
Prepaid expenses	1,204	-	1,204	1,204
HST receivable	5,680	-	5,680	3,476
Loans receivable	-	47,457	47,457	46,367
Due from rate stabilization fund	-	2,813	2,813	2,570
	246,062	60,000	306,062	291,893
Liabilities				
Current				
Accounts payable and accrued liabilities	17,279	-	17,279	9,796
Deferred revenue	131,850	-	131,850	136,590
Due to accessible fund	2,813	-	2,813	2,570
	151,942	-	151,942	148,956
Municipal Position				
Rate stabilization fund (Note 4)	94,120	-	94,120	82,937
Accessible taxi fund (Note 5)	-	60,000	60,000	60,000
	94,120	60,000	154,120	142,937

Approved on behalf of the Board

Director

Director

Exhibit A to Report Number 24-067

Kingston Area Tax Commission
Statement of Financial Activities

For the year ended December 31, 2019

	<i>Rate Stabilization Fund</i>	<i>Accessible Taxi Fund</i>	<i>2019</i>	<i>2018</i>
Revenue				
Administration fees	60,178	-	60,178	-
Broker licenses	4,000	-	4,000	4,000
Driver licenses	96,030	-	96,030	91,585
Plateholder licenses	58,250	-	58,250	57,050
Other licensing and sundry revenues	22,380	-	22,380	24,475
Interest income	231	-	231	197
	241,069	-	241,069	177,307
Expenditures				
Advertising and promotion	300	-	300	1,053
Bank charges and interest	1,117	-	1,117	1,143
Enforcement	1,092	-	1,092	1,263
Insurance	4,056	-	4,056	4,708
Licensing costs	-	-	-	509
Mileage and parking	76	-	76	72
Office equipment	7,240	-	7,240	427
Office equipment rentals	1,339	-	1,339	1,513
Office rent and utilities	21,122	-	21,122	21,243
Office supplies	4,859	-	4,859	4,009
Photocopying	472	-	472	582
Postage	1,516	-	1,516	1,368
Professional fees	41,354	-	41,354	11,265
Salaries and benefits	132,011	-	132,011	113,808
Telephone	3,292	-	3,292	2,489
Training and education	417	-	417	312
Vehicle	9,336	-	9,336	8,187
Website	287	-	287	321
	229,886	-	229,886	174,272
Net revenue (expense), for the year	11,183	-	11,183	3,035

The accompanying notes are an integral part of these financial statements

**Kingston Area Tax Commission
Statement of Fund Balances**

For the year ended December 31, 2019

	<i>Rate Stabilization Fund</i>	<i>Accessible Taxi Fund</i>	<i>2019</i>	<i>2018</i>
Fund balances, beginning of year	82,937	60,000	142,937	139,902
Net revenue (expense), for the year	11,183	-	11,183	3,035
Fund balances, end of year	94,120	60,000	154,120	142,937

Kingston Area Tax Commission
Statement of Cash Flows

For the year ended December 31, 2019

	2019	2018
Cash provided by (used for) the following activities		
Operating		
Excess (deficiency) of revenue over expenditures	11,183	3,035
Changes in working capital accounts		
Prepaid expenses	-	(1)
HST receivable	(2,204)	283
Accounts payable and accrued liabilities	7,483	308
Deferred revenue	(4,740)	5,395
	11,722	9,020
Investing		
Advances of loan receivable	(38,500)	(17,500)
Repayments of loan receivable	37,410	25,021
	(1,090)	7,521
Increase in cash resources	10,632	16,541
Cash resources, beginning of year	238,276	221,735
Cash resources, end of year	248,908	238,276
Cash resources are composed of:		
Cash and bank	209,044	198,610
Short-term deposits	39,864	39,666
	248,908	238,276

Kingston Area Tax Commission
Notes to the Financial Statements
For the year ended December 31, 2019

1. Significant Accounting Policies

Nature of Entity

The Kingston Area Tax Commission (the "commission") is a tax licensing body for the City of Kingston and Loyalist Township.

Basis of Accounting

The financial statements of the commission are the representations of management prepared in accordance with Canadian public sector accounting standards for local governments as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants.

Measurement Uncertainty (use of estimates)

The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future.

Estimates have been made by management within these financial statements primarily in relation to prepaid expenses and accounts payable and accrued liabilities.

These estimates and assumptions are reviewed periodically and as adjustments become necessary they are reported in the periods in which they become known.

Cash and Cash Equivalents

Cash and cash equivalents consist of cash on hand and cash in the bank.

Capital Assets

Capital assets are reported as an expenditure on the statement of financial activities and rate stabilization fund in the year of acquisition. During the year, the amount expended by the commission on new capital assets is \$7,119 (2018 - \$Nil).

Revenue Recognition

Revenue from the sale of licences is recognized in the licensed year once payment is received from the customer. Interest income is recognized as revenue when earned.

2. Cash and Bank

The commission's bank accounts are held at one chartered bank. The bank accounts earn interest from 0% to 0.25%.

3. Short-term Deposits

	2019	2018
Short-term deposits	39,864	39,666

Short-term deposits consist of cashable guaranteed investment certificates (GIC's), earning interest at a rate of 0.50%, and maturing February 7, 2020.

4. Rate Stabilization Fund

Effective December 31, 1997, the participating municipalities agreed to allow the commission to retain any operating surplus in a rate stabilization fund for use in future operations. Similarly, effective January 1, 1998, the participating municipalities are no longer subject to an annual operating levy, however, they will continue to be liable for any deficits incurred in operating the commission.

Kingston Area Tax Commission
Notes to the Financial Statements
For the year ended December 31, 2019

5. Accessible Taxi Fund

Per a funding agreement dated November 20, 2013, the City of Kingston agreed to provide the commission one time funding of \$60,000 to provide financial assistance of up to \$20,000 per vehicle to one or more plateholders for the purchase of an accessible taxicab. The funding is a loan which is forgivable by the City of Kingston in its sole discretion and any balance distributed shall be fully forgiven on the third anniversary of the agreement. Any balance remaining undistributed shall be repaid to the City of Kingston on the third anniversary of the agreement. No interest shall accrue on the funding.

6. Commitments

The commission has an operating lease for its premises at \$990 plus HST per month until the lease expires June 30, 2020. The lease includes a property tax and operating expense adjustment clause based on the commission's proportionate share.

The commission has an operating lease for a vehicle at \$404 plus HST until the lease expires in October 2023.

The commission has an operating lease for a copier. The copier is leased at \$329 plus HST, per quarter under a lease expiring in March 2023.

The minimum annual lease payments for the next four years are as follows:

2020	14,898
2021	8,956
2022	8,956
2023	5,119
	<hr/>
	37,929
	<hr/>

7. Future Operations

Under the terms of a municipal restructuring agreement between three of the participating municipalities, the commission was dissolved on December 31, 1997, however, it was agreed that the commission would continue to operate under its present mandate and by-laws until further notice.

8. Financial Instruments

Financial instruments are financial assets or liabilities of the commission where, in general, the commission has the right to receive cash or another financial asset from another party or the commission has the obligation to pay another party cash or other financial assets.

Financial instruments consist of cash, short-term deposits, HST receivable, loan receivable and accounts payable and accrued liabilities.

The commission initially recognized its financial instruments at fair value and subsequently measures them at amortized cost.

Financial assets measured at cost or amortized cost are tested for impairment at the end of each year and the amount of the write-down is recognized in net income. The previously recognized impairment loss may be reversed to the extent of the improvement and the amount of the reversal is recognized in net income. The reversal may be recorded provided it is no greater than the amount that had been previously reported as a reduction in the asset and it does not exceed original cost.

Kingston Area Taxi Commission
Notes to the Financial Statements

For the year ended December 31, 2019

9. Subsequent Events

Subsequent to year-end, there was a global outbreak of COVID-19 (coronavirus), which has had a significant impact on businesses through the restrictions put in place by the Canadian, provincial and municipal governments regarding travel, business operations and isolation/quarantine orders. At this time, it is unknown the extent of the impact the COVID-19 outbreak may have on the Commission as this will depend on future developments that are highly uncertain and that cannot be predicted with confidence. These uncertainties arise from the inability to predict the ultimate geographic spread of the disease, and the duration of the outbreak, including the duration of travel restrictions, business closures or disruptions, and quarantine/isolation measures that are currently, or may be put, in place by Canada and other countries to fight the virus.



Kingston Area Taxi Commission
Financial Statements
December 31, 2020

Kingston Area Taxi Commission
Financial Statements
December 31, 2020

Kingston Area Taxi Commission

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Independent Auditor's Report

To the Members of Kingston Area Taxi Commission:

Opinion

We have audited the financial statements of Kingston Area Taxi Commission (the "Commission"), which comprise the statement of financial position as at December 31, 2020, and the statements of financial activities, fund balances and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Commission as at December 31, 2020, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Commission in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Commission's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Commission or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Commission's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Exhibit A to Report Number 24-067

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Commission's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Commission to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Kingston, Ontario

September 17, 2021

MNP LLP

Chartered Professional Accountants

Licensed Public Accountants

Exhibit A to Report Number 24-067

**Kingston Area Taxi Commission
Statement of Financial Position**

As at December 31, 2020

	<i>Rate Stabilization Fund</i>	<i>Accessible Taxi Fund</i>	<i>2020</i>	<i>2019</i>
Assets				
Financial Assets				
Cash (Note 2)	192,338	38,529	230,867	209,044
Short-term deposits (Note 3)	40,064	-	40,064	39,864
Prepaid expenses	1,204	-	1,204	1,204
HST receivable	4,651	-	4,651	5,680
Loan receivable (Note 4)	-	21,471	21,471	47,457
Due from Rate Stabilization Fund	-	-	-	2,813
	238,257	60,000	298,257	306,062
Liabilities				
Current				
Accounts payable and accruals	10,851	-	10,851	17,279
Deferred contributions	106,375	-	106,375	131,850
Due to Accessible Taxi Fund	-	-	-	2,813
	117,226	-	117,226	151,942
Total net assets	121,031	60,000	181,031	154,120
Municipal position				
Rate stabilization fund (Note 5)	121,031	-	121,031	94,120
Accessible Taxi Fund (Note 6)	-	60,000	60,000	60,000
	121,031	60,000	181,031	154,120

Approved on behalf of the Commission

Member

Member

The accompanying notes are an integral part of these financial statements

Exhibit A to Report Number 24-067

**Kingston Area Tax Commission
Statement of Financial Activities**

For the year ended December 31, 2020

	<i>Rate Stabilization Fund</i>			<i>Accessible Taxi Fund</i>	
	<i>2020 (Budget - Unaudited)</i>	<i>2020 (Actual)</i>	<i>2019 (Actual)</i>	<i>2020 (Actual)</i>	<i>2019 (Actual)</i>
Revenue					
Administration fees	150,000	84,071	60,178	-	-
Broker licenses	4,000	4,000	4,000	-	-
Driver licenses	122,610	82,830	96,030	-	-
Plateholder licenses	57,050	55,700	58,250	-	-
Other licensing and sundry revenues	25,600	14,220	22,380	-	-
Interest income	253	468	231	-	-
	359,513	241,289	241,069	-	-
Expenditures					
Advertising and promotion	1,300	225	300	-	-
Bank charges	1,250	2,220	1,117	-	-
Enforcement	4,500	169	1,092	-	-
Insurance	5,000	4,266	4,056	-	-
Licensing costs	605	-	-	-	-
Mileage and parking	100	20	76	-	-
Office equipment	3,440	4,679	7,240	-	-
Office equipment rentals	2,900	1,376	1,339	-	-
Office rental and utilities	26,123	21,660	21,122	-	-
Office supplies	4,315	3,627	4,859	-	-
Photocopying	670	250	472	-	-
Postage	2,200	1,093	1,516	-	-
Professional fees	54,900	32,775	41,354	-	-
Salaries, wages and benefits	134,340	132,634	132,011	-	-
Telephone	3,800	1,953	3,292	-	-
Training and education	500	269	417	-	-
Vehicle	9,750	6,415	9,336	-	-
Website	2,000	747	287	-	-
	257,693	214,378	229,886	-	-
Excess of revenue over expenditures	101,820	26,911	11,183	-	-

The accompanying notes are an integral part of these financial statements

Exhibit A to Report Number 24-067

**Kingston Area Taxi Commission
Statement of Fund Balances**

For the year ended December 31, 2020

	<i>Rate Stabilization Fund</i>		<i>Accessible Taxi Fund</i>	
	<i>2020</i>	<i>2019</i>	<i>2020</i>	<i>2019</i>
Fund balances, beginning of year	94,120	82,937	60,000	60,000
Excess of revenue over expenditures	26,911	11,183	-	-
Fund balances, end of year	121,031	94,120	60,000	60,000

The accompanying notes are an integral part of these financial statements

Exhibit A to Report Number 24-067

Kingston Area Taxi Commission

Statement of Cash Flows

For the year ended December 31, 2020

	2020	2019
Cash provided by (used for) the following activities		
Operating		
Excess of revenue over expenditures	26,911	11,183
Changes in working capital accounts		
HST receivable	1,029	(2,204)
Accounts payable and accrued liabilities	(6,428)	7,483
Deferred revenue	(25,475)	(4,740)
	(3,963)	11,722
Investing		
Advances of loan receivable	-	(38,500)
Repayments of loan receivable	25,986	37,410
	25,986	(1,090)
Increase in cash resources	22,023	10,632
Cash resources, beginning of year	248,908	238,276
Cash resources, end of year	270,931	248,908
Cash resources are composed of:		
Cash and bank	230,867	209,044
Short-term deposits	40,064	39,864
	270,931	248,908

The accompanying notes are an integral part of these financial statements

Kingston Area Taxi Commission
Notes to the Financial Statements

For the year ended December 31, 2020

1. Significant Accounting Policies

Nature of Entity

The Kingston Area Taxi Commission (the "commission") is a taxi licensing body for the City of Kingston and Loyalist Township.

Basis of Accounting

The financial statements of the commission are the representations of management prepared in accordance with Canadian public sector accounting standards for local governments as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants.

Measurement Uncertainty (use of estimates)

The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future.

Estimates have been made by management within these financial statements primarily in relation to prepaid expenses and accounts payable and accrued liabilities.

These estimates and assumptions are reviewed periodically and as adjustments become necessary they are reported in the periods in which they become known.

Cash and Cash Equivalents

Cash and cash equivalents consist of cash on hand and cash in the bank.

Capital Assets

Capital assets are reported as an expenditure on the statement of financial activities and rate stabilization fund in the year of acquisition. During the year, the amount expended by the commission on new capital assets is \$4,747 (2019 - \$7,119).

Revenue Recognition

Revenue from the sale of licences is recognized in the licensed year once payment is received from the customer. Interest income is recognized as revenue when earned.

2. Cash and Bank

The commission's bank accounts are held at one chartered bank. The bank accounts earn interest from 0% to 0.25%.

3. Short-term Deposits

	2020	2019
Short-term deposits	40,064	39,864

Short-term deposits consist of cashable guaranteed investment certificates (GIC's), earning interest at a rate of 0.50%, and maturing February 9, 2021.

4. Loans Receivable

The Commission loans funds to Plateholders for the purpose of acquiring an accessible taxi. The loans are interest free, are repayable in 36 consecutive equal monthly payments and are secured by the accessible taxi vehicle. The loans receivable balance is comprised of two loans and are due no later than October, 2022.

Kingston Area Taxi Commission

Notes to the Financial Statements

For the year ended December 31, 2020

5. Rate Stabilization Fund

Effective December 31, 1997, the participating municipalities agreed to allow the commission to retain any operating surplus in a rate stabilization fund for use in future operations. Similarly, effective January 1, 1998, the participating municipalities are no longer subject to an annual operating levy, however, they will continue to be liable for any deficits incurred in operating the commission.

6. Accessible Taxi Fund

Per a funding agreement dated November 20, 2013, the City of Kingston agreed to provide the commission one time funding of \$60,000 to provide financial assistance of up to \$20,000 per vehicle to one or more plateholders for the purchase of an accessible taxicab. The funding is a loan which is forgivable by the City of Kingston in its sole discretion and any balance distributed shall be fully forgiven on the third anniversary of the agreement. Any balance remaining undistributed shall be repaid to the City of Kingston on the third anniversary of the agreement. No interest shall accrue on the funding.

7. Commitments

The commission has an operating lease for its premises at \$973 plus HST per month until the lease expires June 30, 2022. The lease includes a property tax and operating expense adjustment clause based on the commission's proportionate share.

The commission has an operating lease for a vehicle at \$404 plus HST until the lease expires in October 2023.

The commission has an operating lease for a copier. The copier is leased at \$329 plus HST, per quarter under a lease expiring in March 2023.

The minimum annual lease payments for the next three years are as follows:

2021	20,635
2022	14,796
2023	5,119
	40,550

8. Future Operations

Under the terms of a municipal restructuring agreement between three of the participating municipalities, the commission was dissolved on December 31, 1997, however, it was agreed that the commission would continue to operate under its present mandate and by-laws until further notice.

9. Financial Instruments

Financial instruments are financial assets or liabilities of the commission where, in general, the commission has the right to receive cash or another financial asset from another party or the commission has the obligation to pay another party cash or other financial assets.

Financial instruments consist of cash, short-term deposits, HST receivable, loan receivable and accounts payable and accruals.

The commission initially recognized its financial instruments at fair value and subsequently measures them at amortized cost.

Financial assets measured at cost or amortized cost are tested for impairment at the end of each year and the amount of the write-down is recognized in net income. The previously recognized impairment loss may be reversed to the extent of the improvement and the amount of the reversal is recognized in net income. The reversal may be recorded provided it is no greater than the amount that had been previously reported as a reduction in the asset and it does not exceed original cost.

Kingston Area Taxi Commission
Notes to the Financial Statements
For the year ended December 31, 2020

10. Significant Events

Ongoing at year-end, there is a global outbreak of COVID-19 (coronavirus), which has had a significant impact on businesses through the restrictions put in place by the Canadian, provincial and municipal governments regarding travel, business operations and isolation/quarantine orders. At this time, it is unknown the extent of the impact the COVID-19 outbreak may have on the commission as this will depend on future developments that are highly uncertain and that cannot be predicted with confidence. These uncertainties arise from the inability to predict the ultimate geographic spread of the disease, and the duration of the outbreak, including the duration of travel restrictions, business closures or disruptions, and quarantine/isolation measures that are currently, or may be put, in place by Canada and other countries to fight the virus.

Kingston Area Tax Commission

Budget Overview: FY2024 - FY24 P&L

January - December 2024

	JAN. 2024	FEB. 2024	MAR. 2024	APR. 2024	MAY 2024	JUN. 2024	JUL. 2024	AUG. 2024	SEP. 2024	OCT. 2024	NOV. 2024	DEC. 2024	TOTAL
Income													
4210 RSF Broker Licenses - Renewal	4,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$4,000.00
4300 RSF Driver Licenses - New	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00	\$28,800.00
4306 Application Fees													\$0.00
4307 Application Fee	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	\$3,000.00
4308 Application Fee Credit	-250.00	-250.00	-250.00	-250.00	-250.00	-250.00	-250.00	-250.00	-250.00	-250.00	-250.00	-250.00	\$ -3,000.00
Total 4306 Application Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
4310 RSF Driver Licenses - Renew	2,880.00	3,600.00	3,600.00	4,800.00	2,520.00	2,880.00	6,840.00	4,800.00	4,200.00	2,760.00	2,520.00	3,600.00	\$45,000.00
4410 RSF Owner Licenses - Renewal	720.00	720.00	900.00	1,080.00	1,260.00	900.00	1,920.00	900.00	1,620.00	420.00	900.00	900.00	\$12,240.00
4411 RSF Taxi Plate - Renewal	1,080.00	2,280.00	2,280.00	2,960.00	2,280.00	1,080.00	4,240.00	2,280.00	2,280.00	2,040.00	2,280.00	2,280.00	\$27,360.00
4550 TNC Licensing	1,000.00	0.00	0.00	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00	\$11,000.00
4551 TNC Per Trip Fee	14,250.00	18,500.00	17,500.00	23,000.00	17,750.00	11,500.00	12,000.00	12,000.00	13,000.00	21,000.00	24,500.00	15,000.00	\$200,000.00
Total 4550 TNC Licensing	15,250.00	18,500.00	17,500.00	23,000.00	17,750.00	21,500.00	12,000.00	12,000.00	13,000.00	21,000.00	24,500.00	15,000.00	\$211,000.00
4560 RSF Vehicle Replacement	60.00	60.00	60.00	60.00	60.00	60.00	60.00	60.00	60.00	60.00	60.00	60.00	\$720.00
Vehicle Extensions	119.25	119.25	119.25	119.25	119.25	119.25	119.25	119.25	119.25	119.25	119.25	119.25	\$1,431.00
Total 4560 RSF Vehicle Replacement	179.25	179.25	179.25	179.25	179.25	179.25	179.25	179.25	179.25	179.25	179.25	179.25	\$2,151.00
4650 RSF Lease	310.00	310.00	310.00	310.00	310.00	310.00	310.00	310.00	310.00	310.00	310.00	310.00	\$3,720.00
Fines and Enforcement	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	\$2,400.00
Total Income	\$27,019.25	\$28,189.25	\$27,369.25	\$34,929.25	\$26,899.25	\$29,449.25	\$28,089.25	\$23,069.25	\$24,189.25	\$29,309.25	\$33,289.25	\$24,869.25	\$336,671.00
GROSS PROFIT	\$27,019.25	\$28,189.25	\$27,369.25	\$34,929.25	\$26,899.25	\$29,449.25	\$28,089.25	\$23,069.25	\$24,189.25	\$29,309.25	\$33,289.25	\$24,869.25	\$336,671.00
Expenses													
5100 RSF Bank charges	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	\$3,000.00
5105 RSF Moneris Fees	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	\$1,500.00
Total 5100 RSF Bank charges	375.00	375.00	375.00	375.00	375.00	375.00	375.00	375.00	375.00	375.00	375.00	375.00	\$4,500.00
5200 RSF Insurance	0.00	0.00	0.00	5,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$5,500.00
5340 Security and Alarm Monitoring	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	\$1,500.00
5345 Vehicle Inspections	625.00	625.00	625.00	625.00	625.00	625.00	625.00	625.00	625.00	625.00	625.00	625.00	\$7,500.00
5500 RSF Office Rent	2,350.00	2,350.00	2,350.00	2,350.00	2,350.00	2,350.00	2,350.00	2,350.00	2,350.00	2,350.00	2,350.00	2,350.00	\$28,200.00
5520 RSF Office Supplies	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	\$1,800.00
5525 Uniform	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$500.00
5530 RSF Photocopying	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	\$1,800.00
5550 RSF Office Repair and maintenance	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	\$3,000.00
Office Janitorial Services	375.00	375.00	375.00	375.00	375.00	375.00	375.00	375.00	375.00	375.00	375.00	375.00	\$4,500.00
Total 5550 RSF Office Repair and maintenance	625.00	625.00	625.00	625.00	625.00	625.00	625.00	625.00	625.00	625.00	625.00	625.00	\$7,500.00
5560 RSF Postage	120.00	120.00	120.00	120.00	120.00	120.00	120.00	120.00	120.00	120.00	120.00	120.00	\$1,440.00
5565 Registered Mail	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	\$600.00
Total 5560 RSF Postage	170.00	170.00	170.00	170.00	170.00	170.00	170.00	170.00	170.00	170.00	170.00	170.00	\$2,040.00
5590 RSF Miscellaneous Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	161.55	909.00	0.00	\$1,070.55
5650 RSF Accounting & Audit Fees	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00	\$5,000.00

Kingston Area Tax Commission

Budget Overview: FY2024 - FY24 P&L

January - December 2024

	JAN. 2024	FEB. 2024	MAR. 2024	APR. 2024	MAY 2024	JUN. 2024	JUL. 2024	AUG. 2024	SEP. 2024	OCT. 2024	NOV. 2024	DEC. 2024	TOTAL
5660 RSF Legal fees	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	\$1,800.00
5670 Human Resources	375.00	375.00	375.00	375.00	375.00	375.00	375.00	375.00	375.00	375.00	375.00	375.00	\$4,500.00
5820 RSF WSIB Expense	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	\$1,500.00
5900 RSF Telephone	165.00	165.00	165.00	165.00	165.00	165.00	165.00	165.00	165.00	165.00	165.00	165.00	\$1,980.00
5910 RSF Cellphone	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	\$360.00
5940 RSF Website	60.00	60.00	60.00	60.00	60.00	60.00	60.00	60.00	60.00	60.00	60.00	60.00	\$720.00
5950 RSF Office Equipment	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	\$1,800.00
5951 Professional fees	975.00	975.00	975.00	975.00	975.00	975.00	975.00	975.00	975.00	975.00	975.00	975.00	\$11,700.00
Network and Database	925.00	925.00	925.00	925.00	925.00	925.00	925.00	925.00	925.00	925.00	925.00	925.00	\$11,100.00
Total 5950 RSF Office Equipment	2,050.00	2,050.00	2,050.00	2,050.00	2,050.00	2,050.00	2,050.00	2,050.00	2,050.00	2,050.00	2,050.00	2,050.00	\$24,600.00
5955 RSF Utilities	550.00	550.00	400.00	250.00	250.00	250.00	250.00	250.00	250.00	350.00	400.00	500.00	\$4,250.00
Equipment rental	0.00	0.00	0.00	0.00	0.00	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00	\$1,500.00
Health Benefits	325.00	325.00	325.00	325.00	325.00	325.00	325.00	325.00	325.00	325.00	325.00	325.00	\$3,900.00
Payroll Expenses													\$0.00
Taxes	685.00	685.00	685.00	685.00	685.00	685.00	685.00	685.00	685.00	685.00	685.00	685.00	\$8,220.00
Wages	6,200.00	6,200.00	6,200.00	6,200.00	6,200.00	6,200.00	6,200.00	6,200.00	6,200.00	6,200.00	6,200.00	6,200.00	\$74,400.00
Total Payroll Expenses	6,885.00	6,885.00	6,885.00	6,885.00	6,885.00	6,885.00	6,885.00	6,885.00	6,885.00	6,885.00	6,885.00	6,885.00	\$82,620.00
Printing and Production	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	\$3,000.00
Professional Fees	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	\$2,400.00
Total Expenses	\$16,235.00	\$15,735.00	\$15,585.00	\$20,935.00	\$15,435.00	\$16,935.00	\$20,435.00	\$15,435.00	\$15,435.00	\$15,696.55	\$16,494.00	\$15,685.00	\$200,040.55
NET OPERATING INCOME	\$10,784.25	\$12,454.25	\$11,784.25	\$13,994.25	\$11,464.25	\$12,514.25	\$7,654.25	\$7,634.25	\$8,754.25	\$13,612.70	\$16,795.25	\$9,184.25	\$136,630.45
Other Expenses													
9505 TNC Accessible Fund Holdings	8,550.00	11,100.00	10,500.00	13,800.00	10,650.00	6,900.00	7,200.00	7,200.00	7,800.00	12,600.00	14,700.00	9,000.00	\$120,000.00
Total Other Expenses	\$8,550.00	\$11,100.00	\$10,500.00	\$13,800.00	\$10,650.00	\$6,900.00	\$7,200.00	\$7,200.00	\$7,800.00	\$12,600.00	\$14,700.00	\$9,000.00	\$120,000.00
NET OTHER INCOME	\$ -8,550.00	\$ -11,100.00	\$ -10,500.00	\$ -13,800.00	\$ -10,650.00	\$ -6,900.00	\$ -7,200.00	\$ -7,200.00	\$ -7,800.00	\$ -12,600.00	\$ -14,700.00	\$ -9,000.00	\$ -120,000.00
NET INCOME	\$2,234.25	\$1,354.25	\$1,284.25	\$194.25	\$814.25	\$5,614.25	\$454.25	\$434.25	\$954.25	\$1,012.70	\$2,095.25	\$184.25	\$16,630.45